Exhibit 1

IN THE UNITED STATES BANKRUPTCY COURT FOR THE NORTHERN DISTRICT OF WEST VIRGINIA

In re: Sheila K. Glaspell, Debtor.	Case No. 5:17-bk-00301 Chapter 7
Sheila K. Glaspell, Plaintiff,	-
v.	Adversary Proceeding No. 5:19-ap-36
Internal Revenue Service, Defendant.	

DECLARATION OF ADRIENE MINES

- I, Adriene Mines, pursuant to 28 U.S.C. § 1746, hereby make the following declaration under the penalty of perjury.
- 1. I am an insolvency specialist for the Internal Revenue Service ("IRS").
- I have access to records and information received and maintained by the IRS. I hereby certify
 that any attached documents are true and accurate copies of records received and maintained
 in the ordinary course of business by the IRS.
- 3. I have access to the IRS electronic records database, which contains information on the status of federal tax returns and payments.
- 4. I have personally reviewed the IRS electronic records database for records related to taxpayer Sheila Glaspell.
- 5. For the tax period ending December 31, 2007, Ms. Glaspell did not file a federal income tax return. Instead, the IRS filed the return on Ms. Glaspell's behalf. Attachment A, 2007 Federal Income Tax Transcript.
- 6. For the tax period ending December 31, 2008, Ms. Glaspell did not file a federal income tax return. Instead, the IRS filed the return on Ms. Glaspell's behalf. Attachment B, 2008 Federal Income Tax Transcript.

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7. For the tax period ending December 31, 2011, Ms. Glaspell did not file a federal income tax

return. Attachment C, 2011 Federal Income Tax Transcript.

8. For the tax period ending December 31, 2013, Ms. Glaspell's federal income tax return was

due on April 15, 2014. She requested no extension. The return was filed on July 7, 2016. The

IRS assessed the tax on October 10, 2016. Attachment D, 2013 Federal Income Tax Transcript.

I declare under penalty of perjury that the forgoing is true and correct.

Dated: January 8, 2020

Adriene M. Mines

Adriene Mines

IRS Insolvency Specialist

Attachment A

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Internal Revenue Service United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Request Date: 01-08-2020

Response Date: 01-08-2020

Tracking Number:

Account Transcript

FORM NUMBER: 1040A

TAX PERIOD: Dec. 31, 2007

TAXPAYER IDENTIFICATION NUMBER:

SHEI CLIN

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:

760.51

ACCRUED INTEREST:

10.28

AS OF: Jan. 13, 2020

ACCRUED PENALTY:

0.00

AS OF: Jan. 13, 2020

ACCOUNT BALANCE

PLUS ACCRUALS

(this is not a

payoff amount):

770.79

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS:

01

FILING STATUS:

Single

ADJUSTED GROSS

INCOME:

54,265.00

TAXABLE INCOME:

45,515.00

TAX PER RETURN:

0.00

SE TAXABLE INCOME

TAXPAYER:

20,239.00

SE TAXABLE INCOME

SPOUSE:

0.00

TOTAL SELF

EMPLOYMENT TAX:

3,097.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER) Jul. 27, 2010 PROCESSING DATE Aug. 16, 2010

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	transactio <mark>ns</mark>						
CODE	EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT			
	Substitute tax return prepared by		08-16-2010	\$0.00			
	IRS						
	19210-887-00055-0						
			01 15 0000	\$0.00			
460	Extension of time to file tax return		04-15-2008	70.00			
	ext. Date 10-15-2008						
		•	03-30-2009	\$0.00			
140	Inquiry for non-filing of tax		03-30-2009	40.00			
	return						
		ř	04-20-2009	\$0.00			
971	Notice issued		04-20-2003	,			
		•	08-16-2010	\$0.00			
570	Additional account action pending		00 10 1010				
	in a second to de		11-02-2010	\$0.00			
494	Final notice before tax is						
	determined by IRS						
450	Penalty for not pre-paying tax	20111308	04-11-2011	\$278.49			
170	02-16-2022	24242					
	02-16-2022						
.006	W-2 or 1099 withholding		04-15-2008.	-\$4,302.00			
806	M-5 Of 1033 Michiganing						
290	Additional tax assessed	20111308	04-11-2011	\$10,899.00			
2.90	11254-483-37279-1						
	11254 100 07475						
495	Resolved tax determination	•	03-22-2011	\$0.00			
455							
599	Tax return secured		03-24-2011	\$0.00			
166	Penalty for filing tax return	20111308	3 04-11-2011	\$1,484.32			
	after the due date 02-16-2022			•			
		•					
196	Interest charged for late payment	20111308	3 04-11-2011	\$1,086.79			
				44 407 46			
276	Penalty for late payment of tax	20111308	3 04-11-2011	\$1,187.46			
				, ¢o, oo			
971	Notice issued		04-11-2011	\$0 . 00			
			00 10 0011	\$0.00			
971	Tax period blocked from automated		09-12-2011	φ 0. 00			
	levy program						
		-	08-29-2011	\$0.00			
971		•	08-29-2011	+0.00			
	Intent to Levy issued						
	v .!£		09-09-2011	\$0.00			
971			05 05 2011	•			
	Intent to Levy return receipt						
	signed						
·	manufactured blooked from outomated		09-06-2012	\$0.00			
971	Tax period blocked from automated						

\$1,245.43

20144105 10-27-2014

971 Notice issued

196 Interest charged for late payment

No. 5:19-ap-00036 Doc 23-1 Filed 01/13/20 Entered 01/13/20 08:24:16 Page 7 of levy program \$0.00 01-07-2013 530 Balance due account currently not collectable \$0.00 01-11-2013 582 Lien placed on assets due to balance owed \$22.00 02-11-2013 360 Fees and other expenses for collection \$0.00 01-17-2013 971 Issued notice of lien filing and right to Collection Due Process hear ing \$0.00 03-04-2013 971 Account match for federal levy payment program \$0.00 03-04-2013 971 Notice issued \$0.00 03-04-2013 971 Final notice before levy on social security benefits \$0.00 03-04-2013 971 Tax period blocked from automated levy program \$0.00 03-31-2014 971 Account match for federal levy payment program \$0.00 03-31-2014 971 Notice issued \$0.00 03-31-2014 971 Final notice before levy on social security benefits -\$117.60 05-21-2014 670 Payment \$0.00 06-09-2014 971 Account match for federal levy payment program -\$117.60 06-18-2014 Payment -\$117.60 07-16-2014 670 Payment -\$117.60 08-20-2014 Payment 670 -\$117.60 09-17-2014 670 Payment \$0.00 10-27-2014

276	Penalty for late payment of tax	28 144105 10-27-2014	\$461.78
670	Payment	10-15-2014	-\$117.60
670	Payment	11-19-2014	-\$117.60
670	Payment	12-17-2014	-\$117.60
670	Payment	01-21-2015	-\$119.70
670	Payment	02-18-2015	-\$119.70
537	dorod	03-16-2015	\$0.00
557	collectable		
670	Payment	03-18-2015	-\$119.70
670		04-15-2015	-\$103 . 95
670		05-15-2015	-\$788 . 39
670		05-20-2015	-\$100.65
		06-17-2015	-\$103.95
670	ant ablighed	06-17-2015	\$0.00
971		07-01-2015	-\$192.00
670		07-16-2015	-\$312.00
671		08-10-2015	-\$312.00
67		07-01-2015	\$120.00
67			
	CIVIL PENALTY 201501	07-01-2015	-\$120.00
67		09-11-2015	-\$312.00
67	O Payment	10-08-2015	-\$312 . 00
67	70 Payment	11-12-2015	-\$312 . 00
6"	70 Payment		-\$312.00
6'	70 Payment	12-11-2015	-\$312.00
6	70 Payment	01-15-2016	
6	70 Payment	02-12-2016	-\$312.00
6	70 Payment	03-09-2016	-\$312.00

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670	Payment	04-07-2016	-\$312.00
706	Credit transferred in from 1040 201212	04-15-2013	-\$2,596.00
		05-23-2016	\$0.00
971	Notice issued	05-12-2016	-\$312.00
670	Payment	06-08-2016	-\$312.00
670	Payment .	07-13-2016	-\$262.00
670	Payment	08-11-2016	-\$256.00
670	Payment	07-13-2016	\$50.00
672	Removed payment CIVIL PENALTY 201601	07 13 2010	
673	Payment	07-13-2016	-\$50.00
670	Payment	09-20-2016	-\$256.00
670	Payment	10-19-2016	-\$256.00
670	Payment	11-16-2016	-\$256.00
670	Payment	12-12-2016	-\$256.00
670		12-27-2016	-\$256.00
670		01-30-2017	-\$256.00
670		02-21-2017	-\$256.00
670		03-06-2017	-\$256.00
67		03-17-2017	-\$256.00
52	. level estion	03-22-2017	\$0.00
52	un legal agtion	03-22-2017	\$0.00
29		20172805 07-31-2017	\$0.00
97	. hat smoot	06-28-2017	\$0.00
	21 Removed bankruptcy or other legal	06-28-2017	\$0.00

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01/08/2020 1:28:34 PM -0600 IRS

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		1 22	
	action		
971	No longer in installment agreement status	08-21-2017	\$0.00
971	Installment agreement established	08-08-2017	\$0.00
971	No longer in installment agreement	02-12-2018	\$0.00
	status		
971	First Levy Issued on Module	02-19-2018	\$0.00
971	Account match for federal levy	03-12-2018	\$0.00
	payment program		
971	Notice issued	03-12-2018	\$0.00
9 7 1	Final notice before levy on social	03-12-2018	\$0.00
	security benefits		
670	Payment	05-16-2018	-\$243.60
971	Account match for federal levy	06-04-2018	\$0.00
	payment program		· ·
470	Claim pending	05-25-2018	\$0.00
971	Tax period blocked from automated	05-29-2018	\$0.00
	levy program		
			\$0.00
472	Resolved claim	01-31-2019	40.00
071	Tax period blocked from automated	04-08-2019	\$0.00
9/1	levy program		
971	Notice issued	10-07-2019	\$0.00
196	Interest charged for late payment	20193805 10-07-2019	\$391.68

This Product Contains Sensitive Taxpayer Data

Attachment B

Internal Revenue Service United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Request Date: 01-08-2020

Response Date: 01-08-2020

Tracking Number:

Account Transcript

FORM NUMBER: 1040A

TAX PERIOD: Dec. 31, 2008

TAXPAYER IDENTIFICATION NUMBER:

SHEI CLIN

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:

7,574.66

ACCRUED INTEREST:

102.33

AS OF: Jan. 13, 2020

ACCRUED PENALTY:

0.00

AS OF: Jan. 13, 2020

ACCOUNT BALANCE

PLUS ACCRUALS

(this is not a

payoff amount):

7,676.99

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS:

01

FILING STATUS:

Single

ADJUSTED GROSS

INCOME:

49,060.00

TAXABLE INCOME:

40,110.00

TAX PER RETURN:

0.00

SE TAXABLE INCOME

TAXPAYER:

17,857.00

SE TAXABLE INCOME

SPOUSE:

0.00

TOTAL SELF

EMPLOYMENT TAX:

2,732.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER) Jul. 27, 2010 Aug. 16, 2010 PROCESSING DATE

01/08/2020. 5:197ap20056 -0600 IRS of 22

of 22		
TRANSACTIONS	- 3 m F	TRUOMA
TIPLE MATTON OF TRANSACTION	YCLE DATE 08-16-2010	\$0.00
150 Substitute tax return prepared by		
IRS		
19210-887-00056-0		
	03-29-2010	\$0.00
140 Inquiry for non-filing of tax		
return		** **
	04-19-2010	\$0.00
971 Notice issued		\$0.00°
t action mending	08-16-2010	\$0.00
570 Additional account action pending		\$0.00
hofore tax 15	11-02-2010	, 40 . 0 .
494 Final notice before tax is		
determined by IRS	0011	\$150.27
173 Penalty for not pre-paying tax	20111308 04-11-2011	
173 Penalty for not part	45 2000	_\$3,984.00
806 W-2 or 1099 withholding	04-15-2009	
806 W-2 or 1099 WICHMODUS 3	20111308 04-11-2011	\$9,103.00
290 Additional tax assessed	20111308 04-11-2011	•
290 Additional tax dos- 11254-483-37286-1		•
	03-22-2011	\$0.00
495 Resolved tax determination	00 11 3	
430	03-24-2011	\$0.00
599 Tax return secured	•	
	20111308 04-11-2011	\$1,151.77
166 Penalty for filing tax return	2021	
after the due date 02-16-2022		1700 FF
1 at a navment	20111308 04-11-2011	\$502.55
196 Interest charged for late payment		\$614.28
	20111308 04-11-2011	\$614.20
276 Penalty for late payment of tax		\$0.00
	04-11-2011	ψ0.0¢
971 Notice issued		\$0.00
971 Tax period blocked from automated	09-12-2011	
971 Tax period brocker levy program		
TeAA brodram	08-29-2011	\$0.00
971 Collection due process Notice of	08-29-2011	
971 Collection due process : Intent to Levy issued		
	09-09-2011	\$0.00
971 Collection due process Notice of	03 03 111	
Intent to Levy return receipt		
signed		
	09-06-2012	\$0.00
971 Tax period blocked from automated		•
levy program		
	01-07-2013	\$0.00
530 Balance due account currently no	-	
collectable		,

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	01 22	•	
	Lien placed on assets due to	01-11-2013	\$0.00
582	balance owed	01-17-2013	\$0.00
971	Issued notice of lien filing and right to Collection Due Process hear	V1 11 -	
971	Account match for federal levy	03-04-2013	\$0.00
	payment program	03-04-2013	\$0.00
971 971	a matica before levy on social	03-04-2013	\$0.00
3,	security benefits Tax period blocked from automated	03-04-2013	\$0.00
97:	levy program	03-31-2014	\$0.00
97	1 Account match for federal levy payment program		\$0.00
97	1 Notice issued	03-31-2014	\$0.00
9	71 Final notice before levy on social security benefits		\$0.00
9	71 Notice issued	10-27-2014	\$885.45
	96 Interest charged for late payment	20144105 10-27-2014	\$665.46
	Penalty for late payment of tax Account currently considered	03-16-2015	\$0.00
	collectable	06-17-2015	\$0.00
	971 Installment agreement established 520 Bankruptcy or other legal action	03-22-2017	\$0.00
·	filed	03-22-2017	\$0.00
	filed	07-31-2017	-\$1,279.74
	late payment of tax	04-11-2011	-\$150.27
	171 Reduced or removed penalty for not pre-paying tax 161 Reduced or removed penalty for	04-11-2011	-\$1,151.77
	161 Reduced of Temovour		

01/08/2010 5119-apo30006 -05002315 Filed 01/13/20 Entered 01/13/20 08:24:16 Page 15 of 22

filing tax	return	after	the	due	date	
------------	--------	-------	-----	-----	------	--

	filing tax return after the art	27 27 21 2017	\$0.00
290	Additional tax assessed 28254-591-07702-7	20172805 07-31-2017	
971	Partial bankruptcy abatement	06-28-2017	\$0.00
521	Removed bankruptcy or other legal	06-28-2017	\$0.00
	action		\$0.00
971	No longer in installment agreement status	08-21-2017	50.00
971	Installment agreement established	08-08-2017	\$0.00
971	No longer in installment agreement	02-12-2018	\$0.00
971	status First Levy Issued on Module	02-19-2018	\$0.00
971	for federal levy	03-12-2018	\$0.00
911	payment program		
97:	1 Notice issued	03-12-2018	\$0.00
97	1 Final notice before levy on social	03-12-2018	. \$0.00
47	security benefits O Claim pending	05-25-2018	\$0.00
97	71 Tax period blocked from automated	05-29-2018	\$0.00
9	levy program 71 Tax period blocked from automated	05-29-2018	\$0.00
	levy program 72 Resolved claim	01-31-2019	\$0.00
	71 Tax period blocked from automated	d 04-08-2019	\$0.00
C	levy program	10-07-2019	\$0.00
-	196 Interest charged for late paymen	t 20193805 10-07-2019	\$1,067.66

This Product Contains Sensitive Taxpayer Data

Attachment C

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Internal Revenue Service United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Request Date: 01-08-2020 Response Date: 01-08-2020

Tracking Number:

Account Transcript

FORM NUMBER: 1040

TAX PERIOD: Dec. 31, 2011

TAXPAYER IDENTIFICATION NUMBER:

SHEI CLIN

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:

0.00

ACCRUED INTEREST:

0.00

AS OF: Jul. 24, 2017

ACCRUED PENALTY:

0.00

AS OF: Jul. 24, 2017

ACCOUNT BALANCE

PLUS ACCRUALS

(this is not a

payoff amount): 0.00

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS:

00

FILING STATUS:

Single

ADJUSTED GROSS

INCOME:

TAXABLE INCOME:

TAX PER RETURN:

SE TAXABLE INCOME

TAXPAYER:

SE TAXABLE INCOME

SPOUSE:

TOTAL SELF

EMPLOYMENT TAX:

RETURN NOT PRESENT FOR THIS ACCOUNT

TRANSACTIONS

CODE EXPLANATION OF TRANSACTION

CYCLE DATE AMOUNT

No. $5:19-ap-00036_n$ $_f$ Poc 23-1 Filed 01/13/20 Entered 01/13/20 08:24:16 Page 18 of 22

520	.Bankruptcy or other legal action	03-22-2017	\$0.00
	filed		
521	Removed bankruptcy or other legal	06-28-2017	\$0.00
	action		

This Product Contains Sensitive Taxpayer Data

Attachment D

nternal Revenue Service United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Request Date: 01-08-2020

Response Date: 01-08-2020

Tracking Number:

Account Transcript

FORM NUMBER: 1040 SEPARATE ASSESSMENT

TAX PERIOD: Dec. 31, 2013

TAXPAYER IDENTIFICATION NUMBER:

SHEL GLAS

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:

1,873.27

ACCRUED INTEREST:

25.31

AS OF: Jan. 13, 2020

ACCRUED PENALTY:

0.00

AS OF: Jan. 13, 2020

ACCOUNT BALANCE

PLUS ACCRUALS

(this is not a

payoff amount):

1,898.58

after the due date 08-17-2027

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER) May 27, 2016 Oct. 10, 2016 PROCESSING DATE

TRANSACTIONS

	т т	WWW		
	EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT
		20163805	10-10-2016	\$7,076.00
	Tax return filed	201044		
	09221-163-17010-6			
	•			-\$5,469.00
806	W-2 or 1099 withholding		04-15-2014	-55,409.00
800	M-5 OT TABLE			•
		rn 20163805	10-10-2016	\$361.57
166	Penalty for filing tax retu			

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	Penalty for late payment of tax	22 ₀₁₆₃₈₀₅ 10-10-2016	\$241.05
196	Interest charged for late payment	20163805 10-10-2016	\$163.77
971	Notice issued	10-10-2016	\$0.00
971	Tax period blocked from automated levy program	03-06-2017	\$0.00
520	Bankruptcy or other legal action filed	03-22-2017	\$0.00
971	First Levy Issued on Module	05-08-2017	\$0.00
520	Bankruptcy or other legal action filed	03-22-2017	\$0.00
971	Bankruptcy notification received	06-30-2017	\$0.00
971	Bankruptcy notification received	06-30-2017	\$0.00
400	Transfer account out	07-31-2017	-\$2,373.39
402	Transfer account in	07-31-2017	\$2,373.39
521	Removed bankruptcy or other legal action	06-28-2017	\$0.00
971	Installment agreement established	08-08-2017	\$0.00
971	No longer in installment agreement status	02-12-2018	\$0.00
971	Account match for federal levy payment program	03-12-2018	\$0.00
971	Notice issued	03-12-2018	\$0.00
971	Collection due process Notice of Intent to Levy issued	03-12-2018	\$0.00
971	. Collection due process Notice of Intent to Levy refused or uncla	04-02-2018	\$0.00
	ed Array	05-21-2018	\$0.00
97: 97	an social		\$0.00
47	security benefits	05-25-2018	\$0.00

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	OI E	_	•
472	Resolved claim	12-10-2018	\$0.00
971	Tax period blocked from automated levy program	02-18-2019	\$0.00
971	First Levy Issued on Module	02-18-2019	\$0.00
971	Account match for federal levy payment program	03-11-2019	\$0.00
971	Notice issued	03-11-2019	\$0.00
971	Final notice before levy on social security benefits	03-11-2019	\$0.00
670	Payment	05-15-2019	-\$250.80
971	Account match for federal levy payment program	06-03-2019	\$0.00
670		06-19-2019	-\$250.80
670	Payment	07-17-2019	-\$250 . 80
67.0	Payment	08-21-2019	-\$250.80
971	Notice issued	10-07-2019	\$0.00
196	5 Interest charged for late payment	20193805 10-07-2019	\$342.39
 270	6 Penalty for late payment of tax	20193805 10-07-2019	\$160.69
		•	

This Product Contains Sensitive Taxpayer Data